

RESOLUTION NO. 081059

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

* * * * *

RESOLUTION AUTHORIZING THE USE OF ELECTRONIC SIGNATURES FOR THE ASSESSMENT APPEALS BOARD (AAB) TO ACCEPT AND PROCESS ASSESSMENT APPEALS APPLICATIONS AND ALL OTHER NECESSARY FORMS TO PROCESS ASSESSMENT APPEALS

RESOLVED, by the Board of Supervisors of the County of San Mateo, State of California, that

WHEREAS, Administrative Memo B-29 encourages County departments to use paperless electronic documents whenever appropriate and established a policy on when an electronic signature could replace a hand-written signature; and

WHEREAS, the State Board of Equalization (BOE) issued an opinion letter stating that there is no prohibition in the Revenue and Taxation Code against the use of electronic signatures in assessment appeal applications; and

WHEREAS, the Revenue and Taxation Code was thereafter amended to include Section 1603(g), which provides that the Clerk of a County Board of Equalization may accept an electronically filed application for changed assessment containing an electronic signature if all of the following criteria are met: (1) The application complies with all other requirements for filing the application; (2) The electronic signature is accompanied by the certification described in subdivision (f); and (3) The electronic signature is authenticated in a manner that is approved by the County Board of Supervisors, which manner may include, but is not limited to, the use of personal identification numbers the clerk has assigned to applicants; and

WHEREAS, the Assessment Appeals Board (AAB) uses the BOE's template Assessment Appeals Application, Form BOE-305-AH, which complies with all requirements for the filing of the application and contains the necessary certification, meeting both criteria (1) and (2) set forth in Revenue & Taxation Code Section 1603(g); and

WHEREAS, with respect to criteria (3), the AAB wishes to utilize DocuSign or other similar electronic signature application, which meets the authentication requirements set forth in Government Code Section 16.5 pertaining to electronic signatures.

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED that the Board authorizes the use of electronic signatures for the Assessment Appeals Board to accept and process assessment appeals applications and all other necessary forms to process assessment appeals.

* * * * *

RESOLUTION NUMBER: 081059

Regularly passed and adopted this 8th day of April, 2025

AYES and in favor of said resolution:

Supervisors:

NOELIA CORZO

RAY MUELLER

LISA GAUTHIER

DAVID J. CANEPA

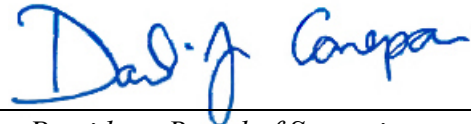
NOES and against said resolution:

Supervisors:

NONE

ABSENT SUPERVISOR:

JACKIE SPEIER



*President, Board of Supervisors
County of San Mateo
State of California*

Certificate of Delivery

I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.



Assistant Clerk of the Board of Supervisors